

**§ 157.6165-1**

**26 CFR Ch. I (4-1-08 Edition)**

tax or any part thereof unless so specified in the extension.

(b) *Certain rules relating to extension of time for paying income tax to apply.* The provisions of § 1.6161-1(b), (c), and (d) of this chapter (relating to a requirement for undue hardship, to the application for extension, and to payment pursuant to an extension) shall apply to extensions of time for payment of the tax imposed by chapter 55 of the Code.

**§ 157.6165-1 Bonds where time to pay tax has been extended.**

If an extension of time for payment is granted under section 6161, the Inter-

nal Revenue Service may, if it deems necessary, require a bond for the payment, in accordance with the terms of the extension, of the amount with respect to which the extension is granted. However, the bond shall not exceed double the amount with respect to which the extension is granted. For provisions relating to the form of bonds, see the regulations under section 7101 contained in part 301 (Regulations on Procedure and Administration) of this chapter.

**PARTS 158-169 [RESERVED]**

**SUBCHAPTER E [RESERVED]**

**PARTS 170-299 [RESERVED]**